Consonants

stops: /p, b, t, k, g/; Saltarelli (1988) includes two palatal plosives /tj, dj/, which are notated in Basque orthography as *tt*, *dd*.

affricates: /ts, t̻s̻/, tʃ/: notated in the orthography as *tz*, *ts*, *tx*; /ts/ is lamino-alveolar; /t̻s̻/ is apico-alveolar. The difference is phonemic: cf. *atzo* 'yesterday', *atso* 'old'.

fricatives: /f, z̻, s̻, ʃ/; the lamino-alveolar /z/ is notated as *z*, the apico-alveolar /s̻/ as *s*; /ʃ/ is notated as *x*. /z̻/ and /s̻/ have voiceless allophones before voiceless consonants or vowels.

nasals: /m, n, ɲ/.

laterals and flaps: /l, ʎ, r, rr/.

Vowels

i, e, a, o, u

Diphthongs: au, ai, ei, oi, ui.

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